

Summer 2021 – Registration Requirements and Options for Graduate Students: FICA-Exemption and Financial Aid Eligibility Requirements

All Graduate Assistants may register for GRAD 603 (class number 1460), which carries two (2) credits at no cost. GRAD 603 is NOT a mandatory enrollment requirement for FICA exemption.

FICA is a federal payroll tax and stands for Federal Insurance Contributions Act. It includes contributions to Social Security and Medicare.

International Graduate Assistants with F-1, J-1, M-1, or Q-1 immigration statuses MAY be FICA-exempt but should consult the information in the following links, to determine eligibility for exemption:

<https://www.irs.gov/individuals/international-taxpayers/foreign-student-liability-for-social-security-and-medicare-taxes>

To retain FICA-exemption during Summer 2021, domestic Graduate Assistants (GAs) must be registered for at least three (3) credits at all times. If not enrolled in regular coursework providing an enrollment of at least 3 credits for the entire summer, students should choose the proper combination of GRAD 603 and research credits to satisfy the minimum enrollment requirement, as shown in the table below.

Special Notes:

1. Summer enrollment in GRAD 603 is NOT a mandatory requirement for FICA exemption.

2. Ph.D students who have reached candidacy are allowed to register for either 898 or 899 for summer FICA exemption.

Course	Minimum Registration	Tuition	Summer Session Fee	Technology Fee	Total
Independent Study	1 credit	\$692	\$20	\$16	\$728
799 – Master’s Thesis Research (billed at ½)	2 credits	\$692	\$20	\$16	\$728
898 – Doctoral Pre-Candidacy Research (billed at 1/3)	3 credits	\$692	\$20	\$16	\$728
899 – Doctoral Candidacy Research (billed at 2/9)	9 credits	\$1,384	\$20	\$32	\$1,436

Based on the table above, enrollment in either 898 or 899 is sufficient to satisfy the FICA exemption requirement; GRAD 603 is not needed. If enrolled in Independent Study or 799, then the addition of GRAD 603 (2 credits) will satisfy the FICA exemption requirement.

If domestic Graduate Assistants are not registered for at least three (3) credits at all times during the summer, the Graduate Assistant and the supporting department will each pay approximately 7.65% of the student’s gross pay each pay period as FICA.

To be eligible to receive financial aid during the summer, domestic graduate students must be registered for at least six (6) total credits between both summer sessions [e.g., three (3) in session I and three (3) in session II or six (6) credits in either session] **THAT DO NOT INCLUDE THE GA COURSE, GRAD 603**. The following table summarizes the registration options and their associated costs¹ to be eligible to receive financial aid.

Course	Minimum Registration	Tuition	Summer Session Fee	Technology Fee	Total
Non-Research Graduate Classes	6 credits	\$4,152	\$20	\$96	\$4,268
799 – Master’s Thesis Research	6 credits	\$2,076	\$20	\$48	\$2,144
898 – Doctoral Pre-Candidacy Research	6 credits	\$1,384	\$20	\$32	\$1,436
899 – Doctoral Candidacy Research	9 credits	\$1,384	\$20	\$32	\$1,436

Questions?

For general information about Summer 2021, please visit the Office of Summer, Winter, and Special Programs at www.umbc.edu/summer.

For information about billing and payments, please visit Student Business Services at sbs.umbc.edu.

For information about financial aid, please visit the Office of Financial Aid and Scholarships at financialaid.umbc.edu.

For information on registration, please visit the Office of the Registrar at registrar.umbc.edu.

For information on the GA GRAD 603 course or any other assistance, please visit the Graduate School at <https://gradschool.umbc.edu/funding/assistantships/registration/>.

For more information on Student FICA Exception, please visit <https://www.irs.gov/government-entities/federal-state-local-governments/student-fica-exception>

¹ These costs are based on the proposed Summer 2021 tuition and fee rates. The General Assembly and the University System of Maryland Board of Regents will finalize or revise these proposed rates at a later date. Official tuition and fee rates for a given term are located at sbs.umbc.edu.